

David E. Wallin

Department of Accounting and MIS
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EDUCATION

PhD, May, 1990, University of Arizona, Accounting
Masters of Accounting Science, August, 1978, Northern Illinois University, Accounting
B.S., May, 1977, Northern Illinois University, Accounting
A.A., May, 1975, Thornton Community College, Business Administration

PROFESSIONAL CERTIFICATION

C.P.A., Illinois May, 1978

ACADEMIC AND PROFESSIONAL EXPERIENCE

Associate Professor of Accounting and MIS, The Ohio State University, 1995 - present
Assistant Professor of Accounting and MIS, The Ohio State University, 1989 - 1995
Graduate Teaching Associate, University of Arizona, 1983 - 1989
Assistant Professor of Economics and Business and Assistant Professor of Computer Science
(joint), Rockford College, 1981 - 1983
Instructor of Economics and Business, Rockford College, 1978 - 1981
Graduate Teaching Assistant, Northern Illinois University, 1977 - 1978

PUBLICATIONS

BOOKS AND MONOGRAPHS

none

ARTICLES AND BOOK CHAPTERS

The Role of Commitment Devices in Management Control (with Steven Schwartz, Eric Spires, and Richard Young) *Managerial and Decision Economics*, 2013.
The Behavioral Implications of Aggregation on Budget Approval Decisions (with Steven Schwartz, Eric Spires, and Richard Young) *Journal of Management Accounting Research*, 2013.
Economic Experiments for the Management Accounting Classroom (with Steven Schwartz and Richard Young) *Issues in Accounting Education*, August 2007.
Behavioral Implications of Information Systems on Disclosure Fraud (with Steven T. Schwartz), *Behavioral Research in Accounting*, 2002.
Managerial Incentives for Disclosure Timing (with Ronald R. King), *Journal of Management Accounting Research*, Fall, 1996

Experimental Tests of Disclosure with an Opponent (with Ronald R. King), *Journal of Accounting & Economics*, February, 1995

Comment on: "Is risk preference induction a reliable method of controlling risk preferences?" *Journal of Management Accounting Research*, Fall, 1993

Optimal Level of Fraudulent Disclosure when Litigation is Costly (with Ronald R. King), *Review of Quantitative Finance and Accounting*, September, 1993

Discussion of: "A Laboratory Market Investigation of the Demand for Strategic Auditing," *Auditing: A Journal of Practice and Theory*, Volume 10 Supplement, 1992

Legal Recourse and the Demand for Auditing, *The Accounting Review*, January, 1992

Market-induced Information Disclosure: An Experimental Markets Investigation (with Ronald R. King), *Contemporary Accounting Research*, Fall, 1991

Voluntary Disclosures When Seller's Level of Information is Unknown (with Ronald R. King), *Journal of Accounting Research*, Spring, 1991

Individual Risk Taking and Income Taxes: An Experimental Examination (with Ronald R. King), *Journal of the American Taxation Association*, Fall, 1990

The Effects of Antifraud Rules and *Ex Post* Verifiability on Managerial Disclosures (with Ronald R. King), *Contemporary Accounting Research*, Spring, 1990

The Use of Experimental Markets in Auditing Research: Some Initial Findings (with Nicholas Dopuch and Ronald R. King), *Auditing: A Journal of Practice and Theory*, Volume 8 Supplement, 1989

PROCEEDINGS AND OTHER PUBLICATIONS

none

PROFESSIONAL PRESENTATIONS

Invited Presenter, AAA Annual Meeting, Los Angeles Area (August 2008)

Discussant, American Accounting Association annual meeting (2000, 2001)

Discussant, Mid-Year Auditing Meetings (2000)

Invited Presenter, Special Section, AAA Midwest Regional Meetings (1997)

Discussant, AAA Auditing Section Mid-Year Meetings (1996)

Invited Workshop Presenter, University of Arizona (1996)

Behavioral Implications of Information Systems on Disclosure Fraud (Economic Science Association, October, 1995)

Discussant, Economic Science Association annual meeting (1989, 1990, 1991, 1992, 1994, 1995)

Invited Workshop Presenter, Indiana University (1995)

Disclosure Flexibility and Performance Incentives: Experimental Tests (Economic Science Association, November, 1994)

Discussant, American Accounting Association annual meeting (1994)

Invited Workshop Presenter, University of TexasBAustin (1994)

Experimental Tests of Disclosure with an Opponent (AAA National Meeting, San Francisco, August, 1993)

Invited Workshop Presenter, University of IllinoisBChicago (1993)

Experimental Tests of Disclosure Timing (Third Conference on Financial Economics and Accounting, New York University, November, 1992)

Experimental Tests of Disclosure with an Opponent (Southern Finance Association Meetings, November, 1992)

Experimental Tests of Disclosure with an Opponent (Economic Science Association, October, 1992)
Invited Workshop Presenter, University of Illinois Urbana/Champaign (1992)
Experimental Tests of Disclosure Timing (AAA National Meeting, Nashville, August, 1991)
Discussant, Second Conference on Financial Economics and Accounting, SUNY Buffalo, 1991
Invited Workshop Presenter, University of Iowa (1991)
Discussion of: "A Laboratory Market Investigation of the Demand for Strategic Auditing" (Ninth Symposium on Auditing Research, University of Illinois, October, 1990)
Moral Hazard and the Timing of Disclosures (Economic Science Association, October, 1990)
Invited Workshop Presenter, Case Western Reserve University (1990)
Legal Recourse and the Demand for Auditing (Economic Science Association, October, 1989)
Invited Workshop Presenter, University of Florida (1989)
Invited Workshop Presenter, The Ohio State University (1989)
Invited Workshop Presenter, University of Pittsburgh (1989)
Invited Workshop Presenter, Washington University (1989)
The Use of Experimental Markets in Auditing Research: Some Initial Findings (Eighth Symposium on Auditing Research, University of Illinois, October, 1988)
Voluntary Disclosures When Seller's Level of Information is Unknown (AAA National Meeting, Orlando, August, 1988)
The Effects of Antifraud Rules and Ex Post Verifiability on Managerial Disclosures (Conference of Contemporary Accounting Research, July, 1988)
Invited Workshop Presenter, University of Chicago (1988)
Invited Workshop Presenter, Pennsylvania State University (1988)
Invited Workshop Presenter, Purdue University (1988)
The Effects of Previous Outcomes, Previous Choices, and Risk Preferences on Subsequent Choices (presented at the Second Annual Behavioral Decision Research in Management Conference, University of Texas at Austin, June, 1987)
Market-Induced Information Disclosure: An Experimental Markets Investigation (Public Choice Society/Economic Science Association, March, 1987)

CONSULTATIONS AND EXECUTIVE EDUCATION

"Innovations in Managerial Accounting Instruction," 1993

SERVICE ACTIVITIES WITHIN COLLEGE AND PROFESSION

College Representative, Institutional Review Board, Behavioral and Social Sciences (2004-present)
Institutional Review Board Expedited Reviewer, Behavioral and Social Sciences (2005-present)
Chair, Department Peer Review Committee (2007-2009, 2012-2015)
Chair, Graduate Studies Committee (1996-2005)
Graduate Studies Committee (1996-2011)
Honors Committee (2005-2010)
Undergraduate Curriculum Committee (2005-2012)
MBA Curriculum Committee (AMIS) (2004-2012)
Accounting Workshop Coordinator (2000-2001)
Member, Presidential Fellowship Screening Committee (1998-2000)
Elected Representative of Area 1, Graduate and Research Council (1997-2000)
Member, Research Council (1999-2000)

Member, Graduate Associate and Fellowship Committee (1997-1999)
 Graduate Faculty Representative on Dissertation Defense and Exam Defenses (multiple occurrences, 1993-present)
 Workshop Committee, Department of Accounting & MIS (1989-90, 1991-92)
 Workshop and Colloquium Committee, Department of Accounting & MIS (1992-93)
 Recruiting Committee, Department of Accounting & MIS (1990-95, 1996-97)
 Hall of Fame Committee, Department of Accounting & MIS (1991-93)
 Graduate Awards Committee, Department of Accounting & MIS (1992-93)
 College of Business Executive Committee, elected non-tenured representative (1992-1993)
 Search Committee for Chairperson of Accounting and MIS, College of Business (1992-1993)
 Promotion and Tenure Task Force, College of Business (1992-1993)
 Search Committee for Associate Dean, College of Business (1992-1993)
 Big-10 Consortium Committee, Department of Accounting & MIS (1992-1993)
 Endowed Chair Recruiting Committee, Department of Accounting & MIS (1993-1995)
 Grading and Teaching Evaluation Committee, Department of Accounting & MIS (1993-1995)
 University Senate Alternate Representative (1995-1996)
 Colloquium and Workshop Committee, Department of Accounting & MIS (1995-1997)
 Chair, Graduate Studies Committee in Accounting & MIS (1996-2006)
 Member, Graduate Studies Committee in Accounting & MIS (2006-2010)
 Ex Officio Representative, Graduate Studies in Business (1996-1997)
 College Teaching Committee (1996-1997)
 Library Committee, College of Business (1995)
 Computer Committee, College of Business (1995-1996)
 Co-chair of Dissertation Committee, David Cottrell (now of Brigham Young University), 1992
 Dissertation Committee, E. Ann Gabriel, (now of Notre Dame University), 1993
 Dissertation Committee, Catherine Usoff (now of Bentley College), 1994
 Advisor and Chair of Dissertation Committee, Barbara Sainty (now of University of Western Ontario), 1995
 Advisor and Chair of Dissertation Committee, Stephen T. Schwartz (now of SUNY-Binghamton)
 Advisor and Chair of Dissertation Committee, Walter Smith (now of Marshall University)
 Designer and programmer, The Arizona Experimental Markets Laboratory System (AEMLS).
 AEMLS is a computerized system utilizing networked PCS for economic experiments.
 Included are double auctions, sealed-bid auctions, and asset markets.
 Ad hoc Reviewer, Behavioral Research in Accounting (1997, 1998)
 Ad Hoc Reviewer, The Accounting Review (multiple papers, 1990-1996)
 Ad Hoc Reviewer, Auditing: A Journal of Practice and Theory (multiple papers, 1991-2000)
 Ad Hoc Reviewer, Journal of Management Accounting Research (multiple papers, 1992-1993)
 Ad Hoc Reviewer, Contemporary Accounting Research (1992, 1996, 1998, 2000-2002)
 Ad Hoc Reviewer, AAA National Meetings (multiple papers, 1992-2002)
 Ad Hoc Reviewer, Management Sciences (1993-1994)
 Editorial Board, Journal of Management Accounting Research (1993-97)
 Member, AAA Notable Contributions to Accounting Literature Screening Committee (1994-1995)
 Ad Hoc Reviewer, Journal of Economic Behavior and Organizations (1995)
 Ad Hoc Reviewer, Journal of Behavioral Decision Making (1995)
 Ad Hoc Reviewer, Contemporary Accounting Research (2011)
 Ad Hoc Reviewer, Games and Economic Behavior (2011)
 Coordinator, ABO Section, AAA Regional Meeting, May 2013

HONORS

Pace Setters Research Award, 1994
KPMG Peat Marwick Faculty Fellow, 1993-1996
KPMG Peat Marwick Research Fellow, 1991-1993

PROFESSIONAL ASSOCIATION MEMBERSHIPS

American Accounting Association (including Auditing, Behavioral, Financial Reporting, and
Managerial sections)
Economic Science Association

WORKING PAPERS

Incomplete Contracts and Garbled Communication: An Experiment (with Steven Schwartz, Eric
Spires, and Richard Young) data collection in progress.

The Role of Commitment Devices in Management Control (with Steven Schwartz, Eric Spires,
and Richard Young) under review.

Disclosure Flexibility and Performance Incentives: Experimental Tests, under revision for submission
to Journal of Management Accounting Research.